IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX REFERENCE NO. 33 OF 1997

The Commissioner of Wealth Tax .... Appellant
Bombay

Vs.

Smt. Nirupa K. Roy .... Respondent

Mr. A.D. Kango & Mr. P.S. Sahadevan for Appellant.

CORAM : F.I. REBELLO, &
J.P. DEVADHAR, JJ.
DATE : 17TH OCTOBER, 2007

P.C.

. The tax incidence in this case is less than Rs.4.00 lakhs. In the light of that learned Counsel does not press the reference. The question of law, if any, is left open for consideration in an appropriate case.

2. The above Reference accordingly is returned unanswered.

(J.P. DEVADHAR, J.) **(F.I. REBELLO, J.)**